

ABSTRACT OF THE DISCLOSURE

The present invention relates to a polishing composition more suitable for use in polishing synthetic resin products or
5 metal products. The polishing composition includes a reaction product produced by a reaction between a polyalkylene oxide and a compound having a functional group having reactivity with a hydroxyl group, aluminum oxide, a polishing accelerator including at least one salt selected from the group consisting
10 of a metal salt of an inorganic acid or organic acid and an ammonium salt of an inorganic acid or organic acid, and water.